
*Balance Sheet Accounts by Group***Assets****Cash and Cash Equivalents**

Demand deposit accounts, petty cash accounts, and short-term, highly liquid investments with a maturity date of three months or less when purchased.

1001 Cash - Treasury

Cash balance on deposit in the State Treasury. This amount is decreased when warrants are redeemed, NOT when they are written.

1002 Cash - Board Items

For Comptroller's Office (CAFR) use only. This account is used to record transactions occurring in the Treasurer's Office after the year-end cut-off period but prior to September 30.

1003 Petty Cash

Used for periodically recording the balances in various departmental petty cash funds.

1004 Cash In Transit

Cash received, but not yet deposited in the State Treasury.

1005 Cash - Corrections To Treasury**1006 Cash-Reductions For Bad Checks****1007 Cash-Dept Deposit Adjustments**

For Treasury Department use only. This account is used to record errors on deposits from bank reports. Balance should be zero at the end of the 13th account period.

1008 Cash - Reserved for Debt Service

Reservation of treasury cash to insure that sufficient cash is on hand for Oct 1st debt service payment.

1009 Cash - Change Fund

For driver's license post fund for making change.

1010 Cash - Outside Bank Accounts

An account used to record the amount of cash in bank accounts outside of the State Treasury. Outside bank accounts may not be established without legal authorization.

1011 Cash-Agency Fund Distribution

For use during the 13th accounting period only. This account is used in the 13th accounting period to distribute amounts held for other State funds.

1011 Cash-Agency Fund Distribution**1012 Cash-Knight VS AL Sequestered****1061 Mental Health Cash**

Cash held by the Mental Health Department outside the State Treasury.

1103 Repurchase Agreements < 91 Days

An agreement in which the State (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the State and promises to repay the cash plus interest in exchange for the same securities or for different securities.

Time Deposits**1102 Time Deposits-Short Term**

A bank deposit that cannot be withdrawn before a date specified at the time of deposit.

1152 Time Deposits - Long Term

Bank deposits that cannot be withdrawn within a year of the original deposit date.

*Balance Sheet Accounts by Group***Repurchase Agreements****1123 Repurchase Agreements - 91 To 365 Days****1153 Repurchase Agreements - Long Term**

An agreement in which the State (buyer-lender) transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the State and promises to repay the cash plus interest in exchange for the same securities or for different securities.

U.S. Treasury Securities**1104 U.S. Treasury Securities-Short Term**

Securities backed by the full faith and credit of the U.S. government, including Treasury bills, notes, and bonds.

1154 U.S. Treasury Securities - Long Term

Securities backed by the full faith and credit of the U.S. government. These securities include Treasury bills, notes, and bonds.

U.S. Agency Securities**1105 U.S. Agency Securities-Short Term**

Securities issued and sponsored by agencies or instrumentalities of the U.S. government but NOT guaranteed by the full faith and credit of the U.S. government.

1155 U.S. Agency Securities - Long Term

Securities issued and sponsored by agencies or instrumentalities of the U.S. government but NOT guaranteed by the full faith and credit of the U.S. government.

State and Local Government Securities**1106 State & Local Government Securities-Short Term**

Securities issued and backed by state and local governments.

1156 State & Local Government Securities - Long Term

Securities issued by state and local governments.

Mortgage Backed Securities**1107 Mortgage Backed Securities-Short Term**

Securities backed by a pool of mortgages or mortgage pass-through certificates. Includes CMO'S issued by U.S. agencies such as FNMA and GNMA.

1157 Mortgage Backed Securities-Long Term

Securities backed by a pool of mortgages or mortgage pass-through certificates. Includes CMO's issued by U.S. agencies such as FNMA and GNMA.

Direct Mortgage Investments**1108 Direct Mortgage Investments-Short Term**

A temporary and conditional pledge of property to a creditor as security for the performance of an obligation or the repayment of a debt.

*Balance Sheet Accounts by Group***1158 Direct Mortgage Investments-Long Term**

A pledge of property to a creditor as security for the performance of an obligation or the repayment of a debt.

Corporate Stocks**1109 Domestic Corporate Stocks-Short Term**

Securities that represent ownership in a domestic corporation, entitling the owner to a proportionate profit and loss in the corporation. These securities include common and preferred stock as well as stock options.

1159 Domestic Corporate Stocks - Long Term

Securities that represent ownership in a domestic corporation entitling the owner to proportionate profit and loss of the corporation.

Corporate Bonds**1110 Domestic Corporate Bonds-Short Term**

A certificate of debt issued by a domestic corporation guaranteeing payment of the original investment plus interest by a specified future date.

1160 Domestic Corporate Bonds - Long Term

Debt instruments issued by a domestic corporation that guarantees payment of the original investment plus interest at a specified future date.

Real Estate**1111 Real Estate Investments-Short Term**

Investments in land, including all the natural resources and permanent buildings on it.

1161 Real Estate Investments - Long Term

Investments in land, including the natural resources and the permanent buildings on it.

1191 Real Estate Investments - Accumulated Depreciation

Represents the amount of depreciation recorded on real estate investments.

Commercial Paper**1112 Commercial Paper-Short Term**

An unsecured promissory note issued primarily by corporations for a specific amount and maturing on a specific day.

International Stocks**1114 International Stocks-Short Term**

The number of shares representing ownership in a foreign company, entitling the owner of the stock to proportionate profit and loss in the company. This includes common and preferred stock as well as stock options.

1164 International Stocks - Long Term

Securities representing ownership in a foreign company, entitling the owner to proportionate profit and loss in the company.

*Balance Sheet Accounts by Group***International Bonds****1115 International Bonds-Short Term**

Debt instruments issued by a foreign company, corporation, or government, with a written date of repayment of the original investment plus interest.

1165 International Bonds - Long Term

Debt instruments issued by a foreign company, corporation or government, with a written date of repayment of the original investment plus interest.

Guaranteed Investment Contracts**1170 Guaranteed Investment Contract (GIC)****Mutual and Money Market Funds****1116 Mutual & Money Market Funds - Short Term**

Investments in mutual and money market funds that are being held for the production of revenue

1166 Mutual Funds - Long Term

Investments in mutual funds that are being held long term for the production of revenue.

1167 Derivative Instruments**Other****1119 Investments Not Otherwise Classified-Short Term**

Investments in securities, money markets, and mutual funds, not previously classified, that are being held for the production of revenue in the form of interest, dividends, and rental or lease payments.

1120 Premium On Investments

The excess of the price of a security over its face value, excluding the purchase of accrued interest. Premiums effectively reduce the stated interest rate to the current market interest rate and are amortized over the life of the investment to reduce the recognized interest income.

1130 Discount On Investments

The amount by which par value exceeds the price paid for a security. Discounts effectively increase the stated interest rate to the current market interest rate. Discounts are amortized over the life of the investment to increase the recognized interest income.

1131 Investment Accretion

The increase in value of an investment over a period of time resulting in interest earned on the investment. Used to account for the accretion of interest on deep discounted investments where the principal and interest are received when the investment matures.

1169 Long Term Investments Not Otherwise Classified

Investments in securities, money markets, and mutual funds, not previously classified, that are being held for the production of revenue in the form of interest, dividends, and rental or lease payments.

1198 Undistributed Investment Receipts

Used for deposits when it is not practical to determine the breakdown between investments and revenues earned. Use of this account results in an understatement of investment revenues, therefore any balance in this account must be cleared as soon as possible (by JV or CR modification). This account must be cleared prior to the closing of any fiscal year.

*Balance Sheet Accounts by Group***Accounts Receivable**

Amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments.)

1200 Accounts Receivable

Any amounts owed on open account by individuals, companies, or other organizations for goods and services provided by the State. This should not include any receivables specifically classified elsewhere such as Due From Other Funds, Due From Other Governments, and Interest Receivable.

1201 Billed Receivables

Used by the invoice billing system in CAS. Departments generally should use 1200 Accounts Receivable.

1202 Accrued/Unbilled Receivables

Estimated amount of accounts receivable for services or goods sold but not yet billed. This account is used only in funds of colleges and universities.

1206 Accounts Receivable - Employee Travel Advances

Records amounts advanced to State employees for extended out-of-state travel expenses.

1206 Accounts Receivable - Employee Travel Advances

Records amounts advanced to State employees for extended out-of-state travel expenses. The balance in this account must be zero at the end of the 13th period.

1215 Bad Checks Receivable**Due from Other Funds**

Amounts owed to a particular fund by another fund for goods sold or services rendered.

1203 Due From Other Funds

Represents any accounts receivable due from other State funds.

1207 Due From Other Funds, Noncurrent

An account used to record the loan to another fund that has an original maturity date of a year or more in the future.

1216 Interfund Reimbursement Receivable

For use by ACI for paying utilities. This account must be zeroed out at the end of the 13th accounting period.

1299 Interfund Vouchers Receivable

Amounts due from other state funds as evidenced by an interfund payment voucher (type 2 PV) approved and paid through the Comptroller's office. The amount accumulated in this account is cleared to cash the following night by a system generated journal entry numbered like JV 900 IFxxxxxxxxx. The amount in this account is equivalent to cash for CBAL table cash edit purposes.

1733 Deposits with SEICTF**Due from Primary Government****1223 Due From Primary Government**

For CAFR use only. An account used by a component unit agency to record a receivable from a primary government agency.

1227 Due From Primary Govt, Noncurrent

*Balance Sheet Accounts by Group***Due from Component Units****1224 Due From Component Unit**

For CAFR reporting use only. An account used to record a receivable from a component unit agency.

1228 Due From Component Unit, NonCurrent**Due from Other Governments**

Represents any accounts receivable due from other governments, whether federal, state, or local.

1205 Due From Other Governments

Represents any accounts receivable due from other governments, whether federal, state, or local.

1209 Loans To Local Governments - Current

A receivable account used to record the amount loaned and expected to be repaid by local governments to the State within a year.

1214 Loans To Local Governments-Long Term

An account used to record the amount loaned to local governments and expected to be repaid to the State. This is not expected to be repaid for at least a year or more.

Employer Contributions Receivable**1220 Employer Contributions Receivable**

For pension fund use only.

Taxes Receivable**1217 Taxes Receivable****Member Contributions Receivable****1221 Member Contributions Receivable****Interest and Dividends Receivable**

The accrued amount of interest and dividends that are to be received.

1204 Interest Receivable

Any amounts of accrued interest.

Mortgages, Notes, and Loans Receivable

Represents amounts receivable for mortgages, notes and loans.

1210 Mortgage Loans Receivable

Records amounts receivable for mortgage loans.

1211 Notes Receivable

Amounts receivable based on an unconditional written promise, signed by the maker, to pay a certain sum on demand or at a fixed future time.

1212 Student Loans Receivable

An account used to record the amount of loans to students.

*Balance Sheet Accounts by Group***Securities Lending Collateral****1420 Securities Lending Collateral**

Cash received as collateral for securities lending.

Inventory

Value of materials and supplies in stock to be used, consumed, or sold at a later date.

1301 Inventories

Value of materials and supplies in stock that will be consumed at a later date. This account must NOT be used for the value of personal property and equipment recorded as "property on inventory" with the State Auditor's Office.

1302 Raw Materials Inventory

The cost of all raw materials to be used in producing a product.

1303 Work In Process

The total cost of all materials put into the production process.

1304 Finished Goods

The cost of items for which production is complete.

Other Assets

Intangible assets and other assets not previously classified.

1208 Prepaid Interest

Interest that has been paid in advance.

1213 Long Term Interest Receivable

An account used to record the amount of interest expected to be received a year or more in the future.

1219 Tuition Payments Receivable

An account used to record the receivables of the Prepaid Affordable College Tuition program.

1310 Food Stamps On Hand

Represents the face value of the inventory of food stamps in the custody of the Department of Human Resources.

1401 Prepaid Expenses

Used to report prepayments for goods and services.

1410 Unrecognized Prior Service Cost-Current

For CAFR use only. Prior service cost represents the pension cost associated with credit received for service rendered prior to a pension plan amendment. This account represents the current portion of the unamortized prior service cost.

1460 Unrecognized Prior Service Cost -Long Term

For CAFR use only. Prior service cost represents the pension cost associated with credit received for service rendered prior to a pension plan amendment. This account represents the long-term portion of the unamortized prior service cost.

1730 Deposits With Claims Payment Agent

Amounts on deposit with an insurance claims paying agent. This account is used only in State insurance funds that manage risk for property, liability, and health.

1750 Docks Deferred Charges, Intangible

Used to record certain costs and rights of the State Docks Department which are being amortized.

1760 Deferred Debt Financing Costs

Costs associated with issuing debt that must be amortized over the life of the debt.

*Balance Sheet Accounts by Group***1999 Other Assets**

For Comptroller's office use only. Used for CAFR reporting of certain non-Treasury agencies with inadequate balance sheet classifications.

Restricted Assets

Assets that may not be used for normal operating purposes because of the requirements of regulating authorities, provisions in bond indentures, or other legal agreements, but that do not need to be accounted for in a separate fund.

1451 Restricted Assets

Assets (usually of an enterprise fund) that may not be used for normal operating purposes because of the requirements of regulating authorities, provisions in bond indentures, or other legal agreements, but do not need to be accounted for in a separate fund.

Land

The carrying value of land owned by the state.

1601 Land

The carrying value of land owned by the state. If the land was purchased, it should be recorded at acquisition cost, which includes all ancillary costs such as legal fees, filing fees, filling and excavation costs which were necessary to put the land in condition for its intended use. If the land was donated, then it should be recorded at its appraised value at the time of acquisition.

Buildings

The original historic cost of a building, which includes land when the cost of the land is inseparable.

1603 Buildings

The original historical cost of a building. The amount should include the cost of the land when the cost of the land is inseparable. Should not include Semi-permanent Structures (see 1617) nor Portable and Temporary Structures (see 1628).

1617 Semi-permanent Structures

Mobile homes, prefab buildings, sheds, trailers and similar structures which have been installed to the land and therefore do not have a State Auditor property number. Semi-permanent installation is typically evidenced by removal of wheels and axles, construction of a concrete foundation, installation of permanent plumbing, septic, and electrical service and are usually intended to remain in one place for many years.

1618 Leasehold Improvements

Improvements made to real estate that is being leased.

1620 Improvements Other Than Buildings

Permanent improvements, other than buildings, that add value to land (e.g., fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges).

1629 Other Fixed Assets

The original cost of any non-equipment asset not otherwise classified.

1663 Buildings Under Capital Lease

Represents the value of a building currently being acquired through a capital lease.

1689 Other Fixed Assets Capital Lease

Represents the value of other fixed assets currently being acquired through a capital lease.

Equipment

Represents the amount of equipment valued at original or historic cost when purchased or acquired.

1604 Office Furniture & Equipment

All office furniture and office equipment valued at original cost.

*Balance Sheet Accounts by Group***1605 Automobiles**

All cars and light trucks valued at their original cost.

1606 Boats/Marine Equipment

All types of boats and marine equipment valued at their original cost.

1607 Heavy Equipment

The original cost of cranes, bulldozers, large tractor-trailer trucks, and other heavy equipment.

1608 Aircraft

The original cost of all aircraft.

1609 Data Processing Equipment

The original cost of any equipment related to automated data processing. Includes central processing units, terminals, disk drives, printers, modems, all input and output devices, and any other related auxiliary equipment.

1610 Print/Reproduction/Photo Equipment

The original cost of all equipment purchased for use in reproduction or printing. Includes printing presses, copiers (both paper and microfilm/microfiche), micrographic equipment, etc.

1611 Communication Equipment

Represents the original cost of communication equipment.

1612 Scientific/Technical Equipment

The original cost of all equipment for use in a laboratory or any scientific or technical field.

1613 Museum & Other Collections-exhaustible

Museum type collections of artwork such as paintings and sculptures, as well as historical and scientific artifacts that are deemed by the collection agency to be exhaustible.

1619 Livestock

Domestic animals, such as cattle or horses, that are being raised for use or for profit.

1622 Library Books & Audiovisuals

Books and audiovisual equipment of colleges, schools, institutions, etc.

1627 Other Transportation Equipment

The original cost of transportation equipment not otherwise classified.

1628 Other Equipment

The original cost of any equipment not otherwise classified. Portable and temporary structures are included in this classification. Semi-Permanent Structures should be coded to 1617.

1664 Office Furniture & Equipment Capital Lease

Represents the value of office furniture and equipment currently being acquired through a capital lease.

1665 Automobiles Under Capital Lease

Represents the value of automobiles currently being acquired through a capital lease.

1666 Boats/Marine Equipment Capital Lease

Represents the value of boats/marine equipment currently being acquired through a capital lease.

1667 Heavy Equipment Under Capital Lease

Represents the value of heavy equipment currently being acquired through a capital lease.

1668 Aircraft Under Capital Lease

Represents the value of aircraft currently being acquired through a capital lease.

1669 Data Processing Equipment Capital Lease

Represents the value of data processing equipment currently being acquired through a capital lease.

*Balance Sheet Accounts by Group***1670 Printing/Reproduction/Photo Equipment Capital Lease**

Represents the value of printing, reproduction, and photographic equipment currently being acquired through a capital lease.

1671 Communication Equipment Capital Lease

Represents the value of communication equipment currently being acquired through a capital lease.

1672 Scientific/Technical Equipment Capital Lease

Represents the value of scientific and technical equipment currently being acquired through a capital lease.

1687 Other Transportation Equipment Capital Lease

Represents the value of other transportation equipment currently being acquired through a capital lease.

1688 Other Equipment Under Capital Lease

Represents the value of other equipment currently being acquired through a capital lease.

Construction in Progress

The cost of construction undertaken but not yet completed.

1602 Construction In Progress

The cost of any construction work that has been started but is not yet complete.

Accumulated Depreciation - Buildings

Represents the original or historic cost when purchased or acquired of any non-equipment assets not otherwise classified.

1633 Accumulated Depreciation - Buildings

Represents the amount of depreciation recorded for buildings.

1647 Accum Depr - Semi-Perm Structure**1648 Accumulated Depreciation - Leasehold Improvement**

Represents the amount of depreciation recorded for real estate that is being leased.

1650 Acc Depreciation - Improvements Other Than Buildings

Represents the amount of depreciation recorded for improvements other than Buildings.

1659 Accumulated Depreciation - Other Fixed Asset

Represents the amount of depreciation recorded for other fixed assets.

1693 Accumulated Depreciation -Buildings Under Capital Lease

Represents the recorded depreciation for buildings currently being acquired through a capital lease.

1719 Accumulated Depreciation - Other Fixed Asset/Capital Lease

Represents the recorded depreciation of other fixed assets currently being acquired through a capital lease.

Accumulated Depreciation

Represents the amount of depreciation recorded against an asset.

1634 Accumulated Depreciation - Office Equipment

Represents the amount of depreciation recorded for office equipment.

1635 Accumulated Depreciation - Automobiles

Represents the amount of depreciation recorded for automobiles.

1636 Accumulated Depreciation-Boats/Marine Equipment

Represents the amount of depreciation recorded for boats/marine equipment.

1637 Accumulated Depreciation - Heavy Equipment

Represents the amount of depreciation recorded for heavy equipment.

*Balance Sheet Accounts by Group***1638 Accumulated Depreciation - Aircraft**

Represents the amount of depreciation recorded for aircraft.

1639 Accumulated Depreciation -Data Processing Equipment

Represents the amount of depreciation recorded for data processing equipment.

1640 Accumulated Depreciation - Print/Reproduction

Represents the amount of depreciation recorded for printing and reproduction equipment.

1641 Accumulated Depreciation - Communication Equipment

Represents the amount of depreciation recorded for communication equipment.

1642 Accumulated Depreciation - Scientific/Technical Equipment

Represents the amount of depreciation recorded for scientific and technical equipment.

1643 Accumulated Depreciation-works of Art Exhausted**1652 Accumulated Depreciation-Library Materials**

Represents the amount of depreciation recorded for audiovisual equipment and library materials of colleges, schools

1657 Accumulated Depreciation - Other Transportation Equipment

Represents the amount of depreciation recorded for other transportation equipment.

1658 Accumulated Depreciation - Other Equipment

Represents the amount of depreciation recorded for other equipment.

1694 Accumulated Depreciation - Office Furniture /Capital Lease

Represents the recorded depreciation for office furniture & equipment currently being acquired through a capital lease.

1695 Accumulated Depreciation - Automobiles Under Capital Lease

Represents the depreciation recorded for automobiles currently being acquired through a capital lease.

1696 Accumulated Depreciation - Boats/Marine Equip/Capital Lease

Represents the recorded depreciation for boats/marine equipment currently being acquired through a capital lease.

1697 Accumulated Depreciation - Heavy Equipment/Capital Lease

Represents the recorded depreciation of heavy equipment currently being acquired through a capital lease.

1698 Accumulated Depreciation - Aircraft Under Capital Lease

Represents the recorded depreciation of aircraft currently being acquired through a capital lease.

1699 Accumulated Depreciation - Data Process Equipment/Cap Lease

Represents the recorded depreciation of data processing equipment currently being acquired through a capital lease.

1700 Accumulated Depreciation-Printing/Reprod/Photo Capital Lease

Represents the recorded depreciation of printing, reproduction, and photographic equipment currently being acquired through a capital lease.

1701 Accumulated Depreciation - Communication Equipment Cap Lease

Represents the recorded depreciation of communication equipment currently being acquired through a capital lease.

1702 Accumulated Depreciation- Scientific/Technical Capital Lease

Represents the recorded depreciation of scientific and technical equipment currently being acquired through a capital lease.

1717 Accumulated Depreciation - Other Transport Equip/Cap Lease

Represents the recorded depreciation of other transportation equipment under a capital lease.

*Balance Sheet Accounts by Group***1718 Accumulated Depreciation- Other Equipment/Capital Lease**

Represents the recorded depreciation of other equipment currently being acquired through a capital lease.

Historical Artifacts & Treasures**1615 Historical Sites-Inexhaustible**

Land and structures deemed to have historical value held as permanent assets.

1621 Museums & Other Collections-inexhaustible

Museum type collections of artwork such as paintings and sculptures, as well as historical and scientific artifacts that are deemed by the collection agency to be inexhaustible.

Infrastructure**1614 Infrastructure-Road, Bridge & Tunnel**

Department of Transportation use only.

Infrastructure Construction in Progress**1616 Infrastructure Construction in Progress**

*Balance Sheet Accounts by Group***Liabilities****Warrants Payable**

Represents the amount of unredeemed warrants.

2002 Warrants Payable

Represents the amount of unredeemed warrants.

2006 EFT's Payable

Represents unredeemed amounts paid using electronic fund transfers rather than paper warrants.

2102 Warrants Payable Adjustments For CAFR**Accounts Payable**

Represents the amounts owed on open accounts to individuals, companies, or other organizations for goods and services provided.

2000 Accounts Payable

Any amounts owed on an open account to individuals, companies, or other organizations for goods and services provided to the State. This should not include any payables specifically classified elsewhere such as Due To Other Funds, Due to Primary Government, Due to Component Units, and Due To Other Governments.

2001 Vouchers Payable

Liabilities for goods and services evidenced by vouchers that have been preaudited and approved for payment but which have not been paid.

2080 Mental Health Emergency Medical Bills

Used by mental health to pay emergency medical bills

2100 Other Current Liabilities**2101 Cancel Vouchers Payable**

Used by the Comptroller's office in processing certain types of warrant cancellations.

2901 Vouchers Payable Adjustments

Used to move expenditures and/or revenues between accounting fiscal years within the same fund. To move expenditures and/or revenues between funds, use "Due To" and "Due From Other Funds" (1203, 2003).

2902 Payables Reporting Adjustments

For Comptroller's office use only. Used to reclassify vouchers payable to specific payable categories such as Due to Other Funds, Accounts Payable, and Due to Other Governments.

Salaries Payable

Represents salaries owed but not yet paid to employees as of the balance sheet date.

2005 Salaries Payable

A liability for wages and fringe benefits earned by employees but not paid as of the balance sheet date.

Interest Payable

Represents interest owed but not yet paid as of the balance sheet date.

2010 Interest Payable

Any accrued interest amounts owed.

*Balance Sheet Accounts by Group***Due to Other Funds**

Represents any accounts payable due to other state funds.

2003 Due To Other Funds

Represents any accounts payable due to one primary government entity from another primary government entity.

2007 Due To Other Funds, NonCurrent

Amounts that are owed, other than charges for goods and services rendered, by a particular fund to another fund that are not due within one year.

2099 Interfund Vouchers Payable

Amounts due to other state funds as evidenced by an interfund payment voucher (type 2 PV) approved and paid through the Comptroller's office. The amount accumulated in this account is cleared to cash the following night by a system generated journal entry numbered like JV 900 IFxxxxxxxx. The amount in this account is equivalent to a reduction in cash for CBAL table cash edit purposes.

7948 SEICTF Self Insured Deposits**Due to Primary Government****2023 Due To Primary Government**

Any accounts payable due to the primary government from a component unit.

2027 Due To Primary Government, Noncurrent**Due to Component Units**

Amounts owed to a component unit state agency.

2024 Due To Component Unit

Amounts owed to a component unit state agency.

2028 Due To Component Unit, Noncurrent**Due to Other Governments**

Represents any accounts payable due to other governments, whether federal, state, or local.

2004 Due To Other Governments

Represents any accounts payable due to other governments, whether federal, state, or local.

2514 Long Term Obligations To Local Governments

Amounts due to local governments, which will not be paid for at least a year or more.

7036 Sale Tax Lands-City/County Undistributed**7364 Motor Carrier****7666 Amend 666 Held for Local Gov****7825 Federal Pass Through Grants****7888 Tobacco Tax Clay Co. Industrial Development****7889 Tobacco Tax Randolph Co. Industrial Development****7890 ABC License County**

Balance Sheet Accounts by Group

- 7891 Wholesale Beer Tax-Counties**
- 7893 Local Sales & Use Tax**
- 7894 Beer Tax Collections-Local Governments**
- 7895 Table Wine Collections Local Governments**
- 7896 Tobacco Tax - County**
- 7897 Coal Severance Tax**
- 7899 Federal Flood Control Proceeds**
- 7959 Cullman County Gas Taxes**
- 7960 County Gasoline Taxes**
- 7961 Local Solid Minerals Taxes**
- 7962 Local Motor Vehicle Escrow**

Claims Payable**2009 Claims Liabilities - Current**

Current amount of liability for any claim or judgment made against the State.

2060 Insurance Claims -Incurred But Not Reported

Estimated liability for claims already incurred but not reported. This account is used only in funds that manage risk for State property and employees.

2061 Unpaid Claims And Expense

The amount needed to provide for the ultimate cost of claims that have been reported. This account is used only in State insurance funds that manage risk for property, liability, and health.

2513 Claims & Judgments Liabilities - Long Term

Represents long-term liabilities for judgments against the state.

Securities Lending Obligation**2520 Securities Lending Obligation****Amounts Held Pending Distribution**

Includes amounts on deposit that are awaiting distribution to, and revenue recognition in, other state funds.

- 6070 Individual Income Tax Refunds**
- 6071 Corporate Income Tax Refunds**
- 7001 Franchise Tax To Be Distributed**
- 7002 Privilege Tax To Be Distributed**
- 7005 Shares Tax To Be Distributed**

Balance Sheet Accounts by Group

7015 Traffic Infraction Penalty \$7

7016 Traffic Infraction Penalty 8.5

7040 Beer Taxes To Be Distributed

7053 Water & Gas Public Utility Tax

7070 Individual Income Tax Collections

7071 Corporate Income Tax Collections

7072 Financial Institution Excise Undistributed

7080 Sales Tax Collections

7082 Aviation Fuel Tax Undistributed

7083 Gasoline Tax To Be Distributed

7086 Other Motor Fuels

7089 Cigarette Tax Undistributed

7090 Interstate Motor Fuels

7091 Interstate Motor Gas

7092 .04 Gas Tax, Act 80-427

7093 Lubricating Oil Tax, Act 80-427

7094 Motor Fuels Tax, Act 80-427

7097 5C Gasoline Tax, Act 92-203

7099 IFTA Taxes

7100 Coal Tonnage Severance

7101 Forest Products Severance

7103 Oil & Gas Leases Production 8%

7104 Oil & Gas Leases Production General Fund

7105 Oil & Gas Leases - Offshore

7106 Oil & Gas Leases Production 4%

7107 Oil & Gas Production General Fund Transfer

7109 Oil And Gas Production Escrow

7111 Motor Carrier Mileage

*Balance Sheet Accounts by Group***7264 ABC Licenses****7285 Filing Fees****7286 Licenses Transfer Fees****7292 Wholesale Oil Company License****7360 IFTA Decals****7368 License Not Otherwise Classified****7380 Hazardous Waste Fee****7409 IRP Receipts - In-State****7419 IRP Receipts - Out-Of-State****7490 Docket/Copy Fees To Be Distributed****7540 Handicapped Fines-Local****7543 Handicapped Fines-Public Safety****7590 ABC Late Penalty License Renewal****7596 Tobacco Settlement****7598 Legal Violations****7773 Pay Telephone Reimbursements****7909 Amounts Held Pending Distribution**

Amounts held temporarily pending determination of the proper distribution to other State funds. This account must have a zero balance at the end of the thirteenth period every year.

7914 Refunds-Child Support Payments**7930 Child Support Collections****7945 Amounts Held For Other Funds****7980 Privilege License Escrow****7981 Invalid EFT Transactions****7982 Initial EFT Deposits****7983 Credit Card Collections (EFT)****7984 Cashier's Office Account****7986 Lock Box Collections****7998 IFTA Non Netting****8070 Individual Income Tax Distributions**

*Balance Sheet Accounts by Group***8071 Corporate Income Tax Distributions****8078 Sales Tax Discount-Parks Bonds****8080 Sales Tax Distributions****9020 Pact 1**

Comptroller's Office use only

9103 PEEHIP

Comptroller's Office use only

9201 RSA Parking Deck Fees

Comptroller's Office use only

9302 Pact 2

Comptroller's Office use only

9303 Pact 3

Comptroller's Office use only

9304 Pact 4

Comptroller's Office use only

9305 Pact 5

Comptroller's Office use only

9306 Pact 6

Comptroller's Office use only

9307 Pact 7

Comptroller's Office use only

9308 Pact 8

Comptroller's Office use only

9309 Pact 9

Comptroller's Office use only

9310 Pact 10

Comptroller's Office use only

9455 PEIRAF - Deferred Compensation

Comptroller's Office use only

9456 401A-Prudential Deferred Comp**9500 Employees Retirement Fund-Paid By State**

Comptroller's Office use only

9501 Teachers Retirement Fund- Paid By State

Comptroller's Office use only

9502 Judicial Retirement Fund- Paid By State

Comptroller's Office use only

9503 Clerks-Registers Supernumerary

Comptroller's Office use only

9901 Employer Amount - Employee Retirement Fund

Comptroller's Office use only

9902 Employer Health Insurance Cost

Comptroller's Office use only

*Balance Sheet Accounts by Group***Deferred Revenue**

For governmental fund, deferred revenue represents items received but not yet recognized because they are not available for expenditure until a subsequent period. For proprietary funds, deferred revenue represents funds received but not yet earned.

2018 Swaption-Current**2030 Food Stamps To Be Distributed**

Represents the value of food stamps in the custody of the State and for which the State is responsible for either distributing or returning to the federal government.

2050 Deferred Revenue - Current

For governmental funds, deferred revenue represents items received but not yet recognized because they are not available for expenditure until a subsequent period. For proprietary funds, deferred revenue represents funds received but not yet earned.

2515 Swaption-Long Term**2550 Deferred Revenue - Noncurrent**

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

7145 Cosmetology 2 Year License**7149 Engineers/Land Surveyors****7161 Real Estate Renewals**

Future year's portion of the Real Estate Commission's multi-year license renewals.

7162 Real Estate Originals

Future year's portion of the Real Estate Commission's multi-year licenses.

7474 UCC Prepaid Deposits**Amounts Held in Custody for Others**

Includes amounts on deposit that are being held pending eventual distribution or return to entities or individuals outside State government. These are NOT expected to be recognized as revenue.

2701 Contractor's Retainage

Used by the Department of Transportation to record certain amounts withheld from contractors.

2710 Refunded To Grantors

Used by colleges and universities to record amounts owed to grantors.

2801 Alabama Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2802 Auburn Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2803 Tuskegee Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2804 South Alabama Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2805 North Alabama Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

*Balance Sheet Accounts by Group***2806 Jacksonville State Collegiate Tags**

Amount due to the university as their share of collegiate motor vehicle tags.

2807 West Alabama Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2808 Alabama A&M Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2809 Alabama State Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2810 Spring Hill Collegiate Tags

Amount due to the college as their share of collegiate motor vehicle tags.

2811 Samford Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2812 Troy State Collegiate Tags

Amount due to university as their share of collegiate motor vehicle tags.

2813 Alabama-Birmingham Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2814 Huntingdon Collegiate Tags

Amount due to the college as their share of collegiate motor vehicle tags.

2815 Birmingham Southern Tags

Amount due the university as their share of collegiate motor vehicle tags.

2816 Montevallo Collegiate Tags

Amount due the university as their share of collegiate motor vehicle tags.

2817 University Of Alabama - Huntsville Tags

Amount due the university as their share of collegiate motor vehicle tags.

2818 Athens College Tags

Amount due the college as their share of collegiate motor vehicle tags.

2819 Miles College Tags

Amount due the college as their share of collegiate motor vehicle tags.

2820 Stillman College Tags

Amount due the college as their share of collegiate motor vehicle tags.

2821 Talladega College Tags

Amount due the college as their share of collegiate motor vehicle tags.

2822 Faulkner University Tags

Amount due the university as their share of collegiate motor vehicle tags.

2823 University Of Mobile Tags

Amount due the university as their share of collegiate motor vehicle tags.

2824 Selma University

Amount due the university as their share of collegiate motor vehicle tags.

2825 Judson College

Amount due to the organization as their share of special motor vehicle tags.

2826 Oakwood College**2831 Alabama YMCA Specialty Plate**

Amount due to the organization as their share of special motor vehicle tags.

*Balance Sheet Accounts by Group***2832 Alpha Kappa Alpha Sorority, Inc.**

Amount due to the organization as their share of special motor vehicle tags.

2833 Marine Corps

Amount due to the organization as their share of special motor vehicle tags.

2834 Police Guardian Association

Amount due to the organization as their share of special motor vehicle tags.

2835 Proud To Be American

Amount due to the organization as their share of special motor vehicle tags.

2836 Recycle Yourself

Amount due to the organization as their share of special motor vehicle tags.

2837 Support Adoption

Amount due to the organization as their share of special motor vehicle tags.

2838 Alabama ALF-CIO

Amount due to the organization as their share of special motor vehicle tags.

2839 Alpha Phi Alpha Fraternity, Inc

Amount due to the organization as their share of special motor vehicle tags.

2840 Boy Scouts of America

Amount due to the organization as their share of special motor vehicle tags.

2841 Children's Trust Fund

Amount due to the organization as their share of special motor vehicle tags.

2842 Forever Wild

Amount due to the organization as their share of special motor vehicle tags.

2843 Kids One

Amount due to the organization as their share of special motor vehicle tags.

2844 Planting Trees

Amount due to the organization as their share of special motor vehicle tags.

2845 Kiwanis

Amount due to the organization as their share of special motor vehicle tags.

2846 Rescue Squad

Amount due to the organization as their share of special motor vehicle tags.

2847 Curing Childhood Cancer**2848 OMEGA PSI PHI Fraternity****2849 Skywarn Storm Spotter****2850 Space Education****2851 American Cancer Society Relay for Life****2852 Barber Vintage Motorsports Museum****2853 Don't Drop it on Alabama****2854 International Motor Sports Hall of Fame****2855 National Wild Turkey Federation**

*Balance Sheet Accounts by Group***2856 Save The Saturn V****2857 Ala School of Fine Arts Foundation****2858 Autism Awareness****2859 End Violence Against Women****2860 JCCD American Sign Language****2861 Olympic Spirit**

Amount due to the organization as their share of special motor vehicle tags.

2862 Alabama Institute for Deaf and Blind

Amount due to the organization as their share of special motor vehicle tags.

2863 Alabama Pediatrics

Amount due to the organization as their share of special motor vehicle tags.

2864 Alpha Kappa Alpha Sorority Tag

Amount due to the organization as their share of special motor vehicle tags.

2865 Autism Awareness Tag

Amount due to the organization as their share of special motor vehicle tags.

2866 Habitat for Humanity

Amount due to the organization as their share of special motor vehicle tags.

2867 Madison Academy

Amount due to the organization as their share of special motor vehicle tags.

2868 National MS Society

Amount due to the organization as their share of special motor vehicle tags.

2869 Hunters Feeding the Hungry

Amount due to the organization as their share of special motor vehicle tags.

2870 Kappa Alpha Psi Fraternity

Amount due to the organization as their share of special motor vehicle tags.

2871 Lions

Amount due to the organization as their share of special motor vehicle tags.

2872 Race Plates

Amount due to the organization as their share of special motor vehicle tags.

2873 Zeta Phi Beta Sorority

Amount due to the organization as their share of special motor vehicle tags.

2877 Civitan International Fund

Amount due the Civitan International Fund as their share of motor vehicle tags.

2878 Alabama Ducks Unlimited

Amount due to the organization as their share of special motor vehicle tags.

2879 Cahawba Advisory Committee

Amount due the Cahawba Advisory committee as their share of motor vehicle tags.

2880 Alabama Cattlemen's Foundation

Amount due to the organization as their share of special motor vehicle tags.

2881 Alabama Shakespeare Festival

Amount due to the organization as their share of special motor vehicle tags.

*Balance Sheet Accounts by Group***2882 Alabama Wildlife Federation Tags**

Amount due the Ala Wildlife Federation Tags as their share of motor vehicle tags.

2883 Sons of Confederate Veterans Tags

Amount due the Sons Confederate Veterans as their share of motor vehicle tags.

2884 Alabama National Guard Historical Society

Amount due to the organization as their share of special motor vehicle tags.

2885 Save The Cahaba River

Amount due to the organization as their share of special motor vehicle tags.

2886 Fraternal Order of Police (FOP)

Amount due to the organization as their share of special motor vehicle tags.

2887 Alabama Forests

Amount due to the organization as their share of special motor vehicle tags.

2888 Ag Tag

Amount due to the organization as their share of special motor vehicle tags.

2889 Delta Sigma Theta Sorority

Amount due to the organization as their share of special motor vehicle tags.

2890 Organ Donor Tag

Amount due to the organization as their share of special motor vehicle tags.

2891 Forever Wild

Amount due to the organization as their share of special motor vehicle tags.

2892 Support Adoption Tag

Amount due to the organization as their share of special motor vehicle tags.

2893 Nat'l Wild Turkey Fed 570564993CU

Amount due to the organization as their share of special motor vehicle tags.

2894 Barber Vintage Motorsports 631125485CU

Amount due to the organization as their share of special motor vehicle tags.

2895 Save The Saturn V 631265839CO

Amount due to the organization as their share of special motor vehicle tags.

2896 Race Plates 630939227CO

Amount due to the organization as their share of special motor vehicle tags.

2897 Viet Vets of Amer 631040685CU

Amount due to the organization as their share of special motor vehicle tags.

2940 Agency Due To Account**7193 General Contract Additional Fee Higher Education****7407 Temporary License Tags****7421 Shrimp & Seafood Promotion Fee****7423 Cattle Promotion Fees****7425 Sheep and Goat Promotion Fees****7433 Pecan Promotion Fees**

Balance Sheet Accounts by Group

- 7434 Peanut Promotion Fees**
- 7438 Poultry Promotion Fees**
- 7441 Soybean Promotion Fees-Act 227**
- 7444 Cotton Promotion Fees**
- 7446 Wheat & Feed Grain Promotion Fees**
- 7448 Catfish Feed Promotion Fees**
- 7607 Amounts Held For Court Settlement**
- 7742 Amounts Held For Deferred Compensation Plan Participants**
- 7743 Amounts Held For IRA Participants**
- 7745 Amounts Held Corrections Medical Claim**
- 7900 Abandoned Property**
- 7901 Land Reclamation Performance Bonds**
- 7902 Motor Vehicle Accident Bonds**
- 7905 Tobacco & Cigarette Tax Refund**
- 7910 Children's Trust Fund**
- 7911 Itinerant Vendors Bonds**
- 7913 Third Party Collections-Medicaid**
- 7932 Child Support Collections Due AOC**
- 7940 Amounts Held In Custody For Others**
Amounts temporarily held in custody for individuals, private organizations or other governments.
- 7941 3rd Party Refund Due Employees**
- 7942 Replacement Amounts Payable**
- 7943 Refunds Due From Overpayments**
- 7944 Amounts Held For Defeased Bonds**
- 7946 Amounts Held For EBT Cash Out**
- 7947 3rd Party Refund Due Employer**
- 7970 Surety Bonds And Deposits Held**
- 9000 ERISA Administrative Service. Income, Non 1%**
Comptroller's Office use only

*Balance Sheet Accounts by Group***9003 ERISA Administrative Service 1% Pre-Tax**

Comptroller's Office use only

9004 American Family Life

Comptroller's Office use only

9005 American Income Life Insurance Company

Comptroller's Office use only

9006 American Public Life Insurance

Comptroller's Office use only

9007 White Insurance

Comptroller's Office use only

9008 Commercial Life Insurance Company

Comptroller's Office use only

9009 Capitol American Life Insurance

Comptroller's Office use only

9010 National Benefit Administration

Comptroller's Office use only

9011 Franklin Life Insurance

Comptroller's Office use only

9012 Liberty National Insurance Company

Comptroller's Office use only

9013 Life Insurance Company Of Alabama

Comptroller's Office use only

9014 Central United Life Insurance Company

Comptroller's Office use only

9015 National Prepaid Legal Service

Comptroller's Office use only

9016 National Security Insurance Company

Comptroller's Office use only

9017 Protective Life Insurance Company

Comptroller's Office use only

9018 Frank E Spell & Associates

Comptroller's Office use only

9019 Jefferson-Pilot Life Insurance Company

Comptroller's Office use only

9021 Vulcan Life Insurance Company

Comptroller's Office use only

9022 ERISA Administrative Service 1% Post-Tax

Comptroller's Office use only

9023 State Emp. Insurance Fund

Comptroller's Office use only

9024 SEIB Dependent Care Reimbursement**9025 American General Life & Accident**

Comptroller's Office use only

*Balance Sheet Accounts by Group***9026 Banker's United Life Assurance**

Comptroller's Office use only

9028 New Era Life Insurance Company

Comptroller's Office use only

9030 Citizens Insurance Company Of America

Comptroller's Office use only

9039 Professional Insurance Company

Comptroller's Office use only

9040 New England Mutual Life

Comptroller's Office use only

9041 AIG Group Personal Lines Insurance

Comptroller's Office use only

9042 Liberty Life Insurance Co Sc

Comptroller's Office use only

9043 American Life Assurance Corporation

Comptroller's Office use only

9044 Alabama Benefits, Inc

Comptroller's Office use only

9045 Ozark National Life Insurance

Comptroller's Office use only

9050 Salary Refunds Payable

Comptroller's Office use only

9051 Flex Plan Refunds Payable

Comptroller's Office use only

9059 Georgia Northern District - Atlanta

Comptroller's Office use only

9060 Tennessee Bankruptcy

Comptroller's Office use only

9070 Alabama Northern District-Middle

Comptroller's Office use only

9075 Alabama Northern District-Eastern

Comptroller's Office use only

9076 Alabama Northern District-Southern

Comptroller's Office use only

9080 Alabama Middle District-Northern

Comptroller's Office use only

9085 Alabama Northern District-Western

Comptroller's Office use only

9086 Alabama Southern District-Southern

Comptroller's Office use only

9087 Alabama Northern District-NE Division

Comptroller's Office use only

9088 Alabama Northern District-NW Division

Comptroller's Office use only

*Balance Sheet Accounts by Group***9089 Mississippi South District-Hattiesburg**

Comptroller's Office use only

9090 Georgia Middle District-Macon Division

Comptroller's Office use only

9091 Georgia Middle District-Columbus

Comptroller's Office use only

9092 FL Northern District - Pensacola

Comptroller's Office use only

9100 State Employees Insurance Fund

Comptroller's Office use only

9101 Employees Credit Union Insurance

Comptroller's Office use only

9102 State Employees Association

Comptroller's Office use only

9104 Bibb County

Comptroller's Office use only

9107 Butler County

Comptroller's Office use only

9108 Calhoun County

Comptroller's Office use only

9110 Cherokee County

Comptroller's Office use only

9117 Colbert County

Comptroller's Office use only

9124 Dallas County

Comptroller's Office use only

9126 Elmore County

Comptroller's Office use only

9128 Etowah County

Comptroller's Office use only

9141 Lee County

Comptroller's Office use only

9143 Lowndes County

Comptroller's Office use only

9145 Madison County Commission

Comptroller's Office use only

9149 Mobile County

Comptroller's Office use only

9151 Montgomery County

Comptroller's Office use only

9156 Randolph County

Comptroller's Office use only

9157 Russell County

Comptroller's Office use only

*Balance Sheet Accounts by Group***9158 Shelby County**

Comptroller's Office use only

9159 St. Clair County

Comptroller's Office use only

9169 Baldwin County

Comptroller's Office use only

9200 Alabama Peace Officers

Comptroller's Office use only

9207 World Gym Fitness Center

Comptroller's Office use only

9210 Gold's Gym

Comptroller's Office use only

9217 Calhoun Co U A

Comptroller's Office use only

9219 Health Charities

Comptroller's Office use only

9228 South Baldwin United Way

Comptroller's Office use only

9229 M Regina Thomas Trustee

Comptroller's Office use only

9230 Alabama State Correctional Association

Comptroller's Office use only

9242 Foster Care Trust Fund - DHR

Comptroller's Office use only

9243 Correction Peace Officers Foundation

Comptroller's Office use only

9245 Alabama State Police Association

Comptroller's Office use only

9246 Southern States Police Benevolent Association

Comptroller's Office use only

9250 Alabama State Troopers Association

Comptroller's Office use only

9251 Alabama Trooper PAC

Comptroller's Office use only

9255 Alabama Court Clerks Association

Comptroller's Office use only

9256 Alabama Court Clerks & Registers Association

Comptroller's Office use only

9260 SEAPAC

Comptroller's Office use only

9261 Treasurer Alpha

Comptroller's Office use only

9265 The State Employees Union

Comptroller's Office use only

*Balance Sheet Accounts by Group***9270 Alabama ABC Employees Union**

Comptroller's Office use only

9275 Jefferson County Treasurer (Park)

Comptroller's Office use only

9280 Alabama ABC Control Board

Comptroller's Office use only

9285 SDE Unit AEA Dues

Comptroller's Office use only

9286 YOC Unit AEA Dues

Comptroller's Office use only

9287 National Rehabilitation Association

Comptroller's Office use only

9292 DMH Room Charges

Comptroller's Office use only

9294 DMH Heat Charges

Comptroller's Office use only

9295 DMH Other Charges

Comptroller's Office use only

9296 PSE Local 1279 Dues

Comptroller's Office use only

9297 PSE Local 1279 Insurance

Comptroller's Office use only

9298 American Health & Life Insurance Company

Comptroller's Office use only

9300 Paramount Life Insurance Company

Comptroller's Office use only

9311 United Way Of The Shoals Area

Comptroller's Office use only

9312 United Way Of Morgan County

Comptroller's Office use only

9313 United Way Of Madison County

Comptroller's Office use only

9314 United Way Tuscaloosa County

Comptroller's Office use only

9315 United Way Of Central Alabama

Comptroller's Office use only

9316 United Way Of Etowah County

Comptroller's Office use only

9317 United Way Of Sylacauga

Comptroller's Office use only

9318 United Way Of Calhoun County

Comptroller's Office use only

9319 United Way Selma & Dallas Co

Comptroller's Office use only

*Balance Sheet Accounts by Group***9320 Montgomery Area United Way**

Comptroller's Office use only

9321 United Way Of Southwest Alabama

Comptroller's Office use only

9322 Wiregrass United Way

Comptroller's Office use only

9323 United Way Of Russell County

Comptroller's Office use only

9324 United Givers Fund Dekalb County

Comptroller's Office use only

9325 Montgomery Area United Way

Comptroller's Office use only

9326 Unemployment Compensation -Dir

Comptroller's Office use only

9400 Employees' Credit Union

Comptroller's Office use only

9401 Industrial Relations Credit Union

Comptroller's Office use only

9402 Mental Health Credit Union

Comptroller's Office use only

9403 Docks & Terminal Credit Union

Comptroller's Office use only

9420 Alabama Highway Dept Workmen's Compensation

Comptroller's Office use only

9422 IUOE Local 312

Comptroller's Office use only

9450 Employees Association Dues

Comptroller's Office use only

9452 AEA Member Benefits

Comptroller's Office use only

9453 APEAL Dues - Single

Comptroller's Office use only

9454 APEAL Dues - Double

Comptroller's Office use only

9460 PEBSCO FBO Alabama Deferred Compensation

Comptroller's Office use only

9470 Colonial Bank

Comptroller's Office use only

9600 Savings Bonds

Comptroller's Office use only

9605 Birmingham City Occupation Tax

Comptroller's Office use only

9610 Gadsden City Occupational Tax

Comptroller's Office use only

*Balance Sheet Accounts by Group***9615 Auburn City Occupational Tax**

Comptroller's Office use only

9620 Opelika City Occupational Tax

Comptroller's Office use only

9625 Attalla City Occupational Tax

Comptroller's Office use only

9630 Rainbow City Occupational Tax

Comptroller's Office use only

9635 Hamilton City Occupational Tax

Comptroller's Office use only

9640 Glencoe City Occupational Tax

Comptroller's Office use only

9650 Jefferson Co Occupational Tax

Comptroller's Office use only

9651 Mountain Brook Occupational Tax

Comptroller's Office use only

9655 Bessemer City Occupational Tax

Comptroller's Office use only

9668 Haleyville Occupational Tax

Comptroller's Office use only

9680 Employees IRS Levy Escrow Account

Comptroller's Office use only

9681 Employees IRS Levy Escrow Account - Old

Comptroller's Office use only

9685 Employees Child Support Escrow Account

Comptroller's Office use only

9686 Employees Child Support Escrow Account-Old

Comptroller's Office use only

9690 Employees Garnishment Escrow Account

Comptroller's Office use only

9691 Employees Garnishment Escrow Account-Old

Comptroller's Office use only

9695 Tuskegee Occupational Tax

Comptroller's Office use only

9700 Department Finance State Withholding Tax

Comptroller's Office use only

9800 Employee FICA & Fed Withholding Tax

Comptroller's Office use only

9903 Employer FICA Cost

Comptroller's Office use only

9904 Employer Amount - Judicial Retirement Fund

Comptroller's Office use only

9999 Payroll Correction Account

Comptroller's Office use only

*Balance Sheet Accounts by Group***Compensated Absences**

Absences, such as annual, sick, and holiday leave, for which it is expected employees will be paid.

2008 Compensated Absences - Current

This is an account used to record the current portion of the accumulated value of annual and sick leave payable upon termination or retirement.

2506 Compensated Absences Long Term

This is an account used to record the long-term portion of the accumulated value of annual and sick leave payable upon termination or retirement.

Other Liabilities

Represents the amount of any liability not previously classified.

2016 Forward Delivery Agreements**2017 Claims and Judgments****2019 Arbitrage Liability**

Used to record rebates owed to the Federal Government for interest earned in excess of interest expense on proceeds from tax-exempt bonds.

2021 Contingent Liabilities

Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, or unsettled disputed claims. In order to record a contingent liability, the loss must be probable and the amount of the loss must be reasonably estimable.

2508 Pension Obligations Payable

The portion of the actuarial present value of total projected benefits estimated to be payable in the future as a result of employee service to date, with the portion attributable to credited service to date calculated with or without projected salary increases.

2509 Liabilities Payable From Restricted Assets

Current liabilities such as accounts payable and short term bonds payable that are payable from restricted assets.

2512 Forward Delivery Agreements

For Comptroller's office use only.

2519 Tuition Benefits Payable

The long-term portion of the actuarially determined present value of future tuition obligations of the Prepaid Affordable College Tuition program.

2600 Other Noncurrent Liabilities**Notes and Mortgages Payable**

Outstanding balance of any note payable.

2011 Notes Payable - Current

The face value of notes generally due within one year.

2507 Notes Payable, Long Term

Outstanding balance of any type of note payable due beyond one year.

2510 Mortgages Payable

The amount owed on mortgages.

*Balance Sheet Accounts by Group***General Obligation Bonds Payable**

Bonds for which the full faith and credit of the state have been pledged.

2014 General Obligation Bonds Payable - Current

The current portion (amount due within one year) of bonded debt for which the full faith and credit of the State have been pledged.

2502 General Obligation Bonds Payable - Long Term

The long term portion (amount due after one year) of bonds for which the full faith and credit of the State have been pledged.

2532 Discount On General Obligation Bonds Payable

To record an unamortized discount on general obligation bonds.

2538 Unamortized Loss General Obligation Bond Refund

To record unamortized loss on general obligation bond refundings.

2546 General Obligation Bonds Accretion

To record the accrual of interest payable on capital appreciation general obligation bonds.

Revenue Bonds Payable

A Liability account reflecting the face value of revenue bonds issued and outstanding.

2013 Revenue Bonds Payable - Current

The amount of revenue bond principal due within one year.

2501 Revenue Bonds Payable

The amount of revenue bond principal due after one year.

2531 Discount On Revenue Bonds Payable

To record the unamortized discount on revenue bonds.

2535 Premiums On Revenue Bonds Payable

To record unamortized premium on revenue bonds.

2537 Unamortized Loss Revenue Bond Refund

To record unamortized loss on revenue bond refundings.

2545 Revenue Bonds Accretion

To record the accrual of interest payable on capital appreciation revenue bonds.

Capital Lease Obligations

Represents the amount owed on a capital lease.

2012 Capital Leases - Current

Indicates the current portion of the liability for capital leases.

2505 Capital Lease Obligations, Long Term

The long-term portions of any capital lease obligation.

*Balance Sheet Accounts by Group***Fund Equity****Invested in Capital Assets, Net of Related Debt**

An account that represents the State's equity in general fixed assets, net of debt issued for purchase or construction of those assets.

3301 Investment In Fixed Assets

An account that represents the state's equity in general fixed assets. This account is used only in the General Fixed Assets Account Group.

3302 Debt Related to Capital Assets

An account that represents the unpaid balance of loans relating to capital assets.

Encumbrances

Represents the estimated amount of fund balance (and allotment) reserved for commitments related to purchase orders and contracts.

3001 Reserved For Encumbrances

Represents the estimated amount of fund balance (and allotment) reserved for commitments related to purchase orders and contracts.

3098 Reserved For Memo Encumbrance**3099 Reserved Encumbrance Payroll****3902 Encumbrances Reporting Adjustment**

Used by the Comptroller's office in CAFR reporting to eliminate encumbrances from the balance sheet of proprietary funds, in accordance with GASB standards.

Inventory

A segregation of fund balance which indicates that assets equal to the amount of the reserve are invested in inventories and are therefore not available for appropriation.

3003 Reserved For Inventory

A segregation of fund balance which indicates that assets equal to the amount of the reserve are invested in inventories and are therefore not available for appropriation.

Highway Equipment Replacement**3942 Reserve For Highway Equipment Replacement**

Used by the Department of Transportation to reserve funds for the replacement of equipment in accordance with the Code of Alabama 1975 §23-1-50.1.

Court Settlements**3030 Reserved for Highway Court Settlement**

Amounts reserved in accordance with settlement agreements.

3031 Reserved For Investment, ADECA Energy

Amounts reserved in accordance with settlement agreements filed in US District Court.

Donor Restrictions**3088 Reserved For Donor Restrictions**

Fund balance that is reserved for usage in accordance with donor restrictions.

*Balance Sheet Accounts by Group***Specific Purposes**

Represents a portion of fund equity that is segregated for some future use and therefore is not available for appropriation or expenditure.

3020 Reserved For Debt Service

Represents a portion of fund equity that is segregated for payment of debt service.

3059 Restricted for Other Purposes**3061 Restricted for Capital Projects****3080 Restricted for Unemployment Compensation****3087 Reserve For Abandoned Property**

Represents the fund balance of the Abandoned Property Fund, which is reserved by law.

Education Rainy Day Account**3040 Education Trust Fund Rainy Day Account**

Reserved account established by Act Number 2001-1066.

Forever Wild Stewardship Account**3091 Forever Wild Trust Stewardship Account**

Represents the fund balance of the Forever Wild Stewardship Account, which is reserved by constitutional amendment.

Alabama Trust Capital**3082 Reserved For Alabama Trust Fund**

Represents the fund balance of the Alabama Trust Fund, which is reserved by constitutional amendment.

Local Government**3041 Reserved Local Government Unrealized Gain****Forever Wild Lands****3042 Reserved Forever Wild Unrealized Gain****General Fund****3043 Reserved Gen Fd Unrealized Gain****Capital Improvement Trust****3044 Reserved for Capital Improvement Trust**

*Balance Sheet Accounts by Group***Permanent Trust Principal****3081 Reserved For Heritage Trust Fund**

Represents the fund balance of the Heritage Trust Fund, which is reserved by constitutional amendment.

3083 Alabama Research Institute Endowment Capital

Represents the fund balance of the Research and Development Trust Fund, which is reserved by constitutional amendment.

3084 Reserve For School Lands Funds

Fund balance of the School Indemnity Land Sale and 16th Section Land Sale Funds, which are constitutionally reserved.

3085 Reserve For Penny Trust Fund

Represents the fund balance of the Penny Trust fund, which is reserved by constitutional amendment.

3089 Reserved For Game & Fish Endowment

Represents the fund balance of the Game and Fish Endowment Fund, which is reserved by law.

3090 Reserved For Cultural Resource Trust

Represents the fund balance for the Cultural Resource Trust fund, which is reserved by constitutional amendment.

3094 Reserved For Permanent Trust Capital**3096 Restricted Expendable Perm. Investment****Pre-Encumbrances**

Represents the estimated amount of fund balance (and appropriation) which is necessary to cover the amount of outstanding requisitions.

3002 Reserved For Pre-Encumbrances

Represents the estimated amount of fund balance (and appropriation) which is necessary to cover the amount of outstanding requisitions. This is a memo entry only, which does not appear on the State's balance sheet.

3097 Reserved For Memo Pre-Encumbrance**Held in Trust for Beneficiaries****3077 Reserve Private Purpose Trust****3092 Reserved For Alabama Education Foundation**

Represents the fund balance for the Alabama Education Foundation Fund, which is reserved by law.

Held in Trust for Pension and Other Employee Benefits**3400 Reserve For Pension Benefits**

Pension trust fund reserve for amounts set aside for the payment of benefits to retired members and to beneficiaries.

Unreserved, Designated for Capital Projects**3103 Fund Balance Designated Capital Projects**

Equity set aside by management for capital projects.

*Balance Sheet Accounts by Group***Unreserved, Designated for Debt Service****3102 Fund Balance Designated For Debt Service**

Segregation of a portion of fund balance for resources designated for the payment of general long term debt principal and interest maturing in future years.

Unreserved, Designated**3086 Reserve For Debt Service (HFA)**

Represents the reserved retained earnings of the Alabama Housing Finance Authority.

3101 Designated Fund Balance

Equity that is set aside by action of management and is not available for general use.

3104 Fund Balance Designated Highway Contract

Equity set aside by a governing board for highway contracts.

Unreserved, Undesignated

Represents the portion of fund equity that is not reserved for any future use and therefore is available for appropriation or expenditure.

3033 Reserved 1st Quarter Operations, Surplus Property

Unencumbered moneys up to an amount equal to operating expenses of the previous fourth quarter are reserved in accordance with 41-16-122(c).

3051 Restricted for Economic Development & Regulation**3052 Restricted for Educational Programs****3053 Restricted for Natl Resources****3054 Restricted for Health Programs****3055 Restricted for Social Services****3056 Restricted for Protection of P****3057 Restricted for Transportation Programs****3058 Restricted for General Govt****3201 Unreserved Fund Balance**

Represents the portion of fund equity that is not reserved for any future use and therefore is available for appropriation or expenditure.

3501 Contributed Capital - State

Amount of capital contributed to an internal service or enterprise fund as initial start-up capital or as an operating subsidy from another State fund.

3502 Contributed Capital - Federal

Amount of capital contributed to an internal service or enterprise fund as initial start-up capital or as an operating subsidy from the federal government.

3503 Contributed Capital - Other

Amount of capital contributed to an internal service or enterprise fund as initial start-up capital or as an operating subsidy from a source other than the State or federal government.

*Balance Sheet Accounts by Group***4000 Reserved Children Policy Council**

Comptroller and Budget use only.

4002 Reserved ABC Board Tobacco

Comptroller and Budget use only.

4006 Reserved Juvenile Probation Fund

Comptroller and Budget use only.

4008 Reserved Education Dept Tobacco

Comptroller and Budget use only.

4010 Reserved Finance Tobacco Growers

Comptroller and Budget use only.

4011 Reserved Health Dept Tobacco

Comptroller and Budget use only.

4016 Reserved Human Resources Tobacco

Comptroller and Budget use only.

4021 Reserved Youth Services Tobacco

Comptroller and Budget use only.

4048 Reserved Forensic Sciences

Comptroller and Budget use only.

4060 Reserved Senior Services Trust

Comptroller and Budget use only.

4061 Reserved Mental Health Tobacco

Comptroller and Budget use only.

4062 Reserved For Medicaid Tobacco

Comptroller and Budget use only.

4073 Reserved Children's Trust Fund

Comptroller and Budget use only.

4087 Reserved Rehabilitation Service

Comptroller and Budget use only.

4111 Reserved General Fund Tobacco

Comptroller and Budget use only.

4120 Reserved Children First Trust

Comptroller and Budget use only.

4162 Reserved Medicaid - General Fund

Comptroller and Budget use only.

4262 Reserved Aging Medicaid Waiver GF

Comptroller and Budget use only.

4359 Reserved Multiple Needs Children

Comptroller and Budget use only.

4400 Prior Year Allotment Reserved**4420 End Of Year Cash Reserved For Purchase Orders****4450 End Of Year Cash Reserved For Capital Outlay**

Balance Sheet Accounts by Group

4576 Reserved 21st Century
Comptroller and Budget use only.